

AUDITOR'S NAME _____
TELEPHONE NO. _____
ASSESSMENT # _____
CASE # _____

CLAIM FOR ADJUSTMENT OR REFUND OF PERSONAL INCOME TAX

(INSTRUCTIONS ON REVERSE SIDE)

(1) BUSINESS/PRINCIPAL IDENTIFICATION	ACCOUNT NO.			
NAME (Print)				
DBA				
ADDRESS				
CITY, STATE, and ZIP				

(3) TOTAL EARNINGS SUBJECT TO PERSONAL INCOME TAX WITHHOLDING

YEAR	_____	_____	_____	_____
Reported on W2				
Additional Earnings 1st Qtr.				
2nd Qtr.				
3rd Qtr.				
4th Qtr.				
Total Additional Earnings				
Total Earnings				

(4) COMPUTATION OF TAX DUE (See Instructions)

YEAR	_____	_____	_____	_____
1st qtr				
2nd qtr				
3rd qtr				
4th qtr				
TOTALS				

(8) BUSINESS/PRINCIPAL CERTIFICATION

- ☐ I certify that to the best of my knowledge and belief the signature in Item (7) is valid and legal.
- ☐ The tax in Item (4) was based upon a valid Employee's Withholding Allowance Certificate (copy attached) that was in my possession at the time of the payment of the earnings shown in Item (3). A completed worksheet is attached.
- ☐ The tax in Item (4) was calculated based upon the worker being single with no deductions. A completed worksheet is attached.

Signature of Business/Principal Representative

Date

(2) WORKER IDENTIFICATION	SOCIAL SECURITY NUMBER			
NAME (Print)				
ADDRESS				
CITY, STATE, and ZIP				

THIS PORTION TO BE COMPLETED BY THE WORKER

- (5) Name and SSN as shown on the State of California Income Tax Return(s) (Form 540 or 540NR) for the year(s) listed in Item (3).

Your Name _____

SSN _____ - _____ - _____

Spouse's Name _____

SSN _____ - _____ - _____

Current address if different from Item (2) above.

- (6) I reported the following earnings **from this entity** on my California Income Tax Return(s): (NOTE: If your total income received for any of the indicated years was insufficient to require a California Income Tax Return, write *NR* in the box for that year).

YEAR	_____	_____	_____	_____
Earnings				

If you paid taxes prior to your April 15th deadline, please complete the following section.

I paid the following estimate(s) (Form 540ES):

YEAR	_____	_____	_____	_____
04/15				
06/15				
09/15				
01/15				

I paid the following amount(s) with my 540 or 540NR:

YEAR	_____	_____	_____	_____
Amount				
Date Paid				

- (7) Under penalty of perjury, I certify that the information shown in Items (5) & (6) above is true and correct.

Signature of Worker

Date

RETURN TO:

DATE STAMP

INSTRUCTIONS FOR COMPLETING THE CLAIM FOR ADJUSTMENT OR REFUND OF PERSONAL INCOME TAX FORM

Purpose

You have an opportunity to gain relief from some or all of the personal income tax liability and associated penalties and interest through the use of form DE 938P.

Prior to completing this form, please refer to our form DE 231W, *Information Sheet: Personal Income Adjustment Process*, for additional instructions.

Do not use this form to correct the earnings shown in item #3 on the front side.

How to Gain Relief

Worker Instructions

1. **Complete Item (5)** showing name(s), Social Security Number(s), and your most current address.
2. **Complete Item (6)** showing the amount of earnings reported from this business/ principal in each of the indicated years as well as the amounts of all tax payment(s) that were made prior to the April 15th deadline.
3. **Sign and date Item (7)** A signature is required.

Business/Principal Instructions

Instructions for Item (4):

If the worker completed a W-4/DE 4 which was on file at the time the earnings were paid, you must use it as a basis for computing the taxes that should have been withheld and attach a copy of the W-4/DE 4 to this form. Otherwise, you must use the single with no deductions (S/0) tax rate to compute the taxes that should have been withheld. Follow these steps:

1. Compute the tax for each pay period. Refer to the Tax Tables in the Employer's Guide, DE 44, for the applicable year.
2. Add up the tax for all pay periods in the quarter. Enter the quarterly totals in the corresponding box in Item (4) on the front of this form.
3. Add the quarterly totals to produce the annual total(s) in Item (4).

Instructions for Item (8):

Sign and date Item (8) (this form is not valid without this signature).

If you completed Item (4), indicate the basis for the tax recomputation and furnish a worksheet showing the recomputation.

Assistance

If you **cannot** secure the signatures of the worker(s) or recompute the tax, inform the auditor at the local audit office.

Mail or Deliver

Original and 1 copy of this form (DE 938P) to the audit office shown on front of this form.